

EXHIBIT L

From: Deurlein, Jeff SEA [jeff.deurlein@siemens.com]
Sent: Tuesday, July 24, 2007 5:03 PM
To: Wasserman, Alan; Katz, Daniel
Cc: rsolomon@ssellcnyc.com
Subject: SSE MBE Utilization Plan

Attachments: Response to Alan Wasserman (07-24-07 Final).pdf; Letter to Alan Wasserman (07-02-07 a).pdf; Letter by DEP Mr Wassermann 07-13-2007.pdf; S5-3C5015 NYC DEP 26W-12E Proposal Rev 4 (06-01-07).pdf; S5-3C5015 NYC DEP 26W-12E Scope of Supply Rev 4 (06-01-07).pdf

file
Schlesinger
26W-12E

Al,

It was a pleasure to talk with you the other day regarding your concerns about the SSE MBE Utilization Plan. As discussed, attached is a letter addressing those questions you identified in your letter dated July 13th and in our conversation on July 23rd. I have also included the offer letter and scope of supply documents for the sale of equipment from Siemens to J&R-Rey Electric Contractors, Inc. I trust this will clarify SSE's utilization of J&R as an MBE subcontractor on the 26th Ward 26W-12E contract.

Feel free to contact me (404-433-3241) or Bob Solomon (718-366-4062) if you have any questions. Thanks.

Dan, Al indicated that he would be out of the office and you would be handling his affairs when gone. I am not sure if he has had a chance to discuss this with you. Please feel free to contact me if you have any questions.

Kind Regards,

Jeff Deurlein

7/25/2007

SIEMENS

June 1, 2007

John Rey
President
J&R Rey Electric Contractors, Inc
4411 Sixty-Fifth St.
Woodside, NY 11377

Subject: NYC DEP 26W-12E Power Distribution Equipment
Our Proposal: S5-3C5015 (Rev. 4)

Dear John,

Siemens Energy & Automation, Inc. is pleased to present this firm price quotation for electrical power distribution equipment and services for the NYC DEP 26W-12E contract. Our scope is in general agreement with the division 16 specification sections and related drawings. The following proposal describes the commercial terms and conditions of sale.

Please review our technical specification and scope of supply documentation for details.

PROPRIETARY INFORMATION

The information contained in this proposal and all related documents is proprietary and confidential information that belongs to SE&A. This information is being disclosed to you for the specific purpose of your evaluation of SE&A as a contractor for a particular project. By reviewing the information contained in these documents, you agree to be bound to a confidentiality obligation with respect to this information. Specifically, you hereby agree that (1) you will treat this information with the same level of care as you treat your own proprietary information; (2) you will not disclose this information to third parties without the prior written consent of SE&A; and (3) you will not use this information for any purpose beyond evaluating SE&A as a contractor and/or contracting with SE&A for the particular project quoted herein.

COMMERCIAL CONDITIONS

The following commercial conditions form an integral part of this quotation:

1. Price Basis

The prices are based upon Siemens' interpretation of your inquiry, subject to final clarification and mutual agreement upon the scope of supply. Individual prices, if given, are valid only if purchased as part of the total package.

The prices are firm in US \$ for shipment in accordance with the stated shipment schedule. The equipment will be shipped FOB buyer's designated location in New York. No special packing is presently included. Shipping is included in our price.

Our prices are based on a sub supplier basis and therefore do not include any leadership fees. "Siemens reserves the right to make a reasonable adjustment to the equipment price in the event commodity prices (including but not limited to copper, steel and oil) rise significantly from the market levels current as of the date of this Offer."